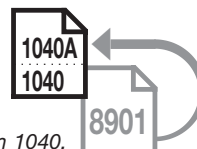


Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit)

Complete and attach to Form 1040A or Form 1040.



OMB No. 1545-0074

2005

Attachment
Sequence No. **56**

Name(s) shown on return

Your social security number



- Do not use this form for any child who is claimed as your dependent on Form 1040A or Form 1040, line 6c.
- It will take us longer to process your return and issue your refund if you do not complete all columns for each qualifying child.
- Be sure the child's name and social security number (SSN) agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your child tax credit. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

	(a) First name Last name	(b) Child's social security number	(c) Child's relationship to you (son, daughter, etc.)
Child 1			
Child 2			
Child 3			
Child 4			

General Instructions

Purpose of Form

Use Form 8901 to give the IRS information on any qualifying child (defined on back) who is not your dependent. To figure the amount of your child tax credit, see the instructions for Form 1040A, line 33, or Form 1040, line 52.

Who Must File

Use Form 8901 if your qualifying child is not your dependent because either of the following applies.

- You, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2005 return.
- Your qualifying child is married and files a joint return for 2005 (unless that joint return is filed only as a claim for a refund and no tax liability would exist for either spouse if they had filed separate returns).

Specific Instructions

Column (b)

If your child was born and died in 2005 and you do not have an SSN for the child, you can attach a copy of the child's birth certificate instead and enter "Died" in column (b).

If you do not have an SSN for your adopted child, enter "See page 2" in column (b). Then, on the bottom of page 2, enter the name and address of any agency or agent (such as an attorney) that assisted in the adoption.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.